

**DECISION**



U-05335/95335  
**THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548

FILE: B-182986

DATE: FEB 19 1975

MATTER OF: Taxi fare reimbursement - travel to home after  
regular duty at permanent station

DIGEST: Employee assigned to duty at permanent station on  
11:30 a.m. - 8 p.m. shift is not entitled under  
FTR paragraph 1-2.3e (May 1973), or any other  
regulation or statute, to reimbursement of taxi  
fares for travel to home from regular night shift  
notwithstanding administrative approval of such  
expense as advantageous to Government since her  
travel followed her regular work tour at permanent  
station and was not "incident to officially  
ordered work outside of regular working hours."

This action is in response to a request for an advance decision  
from a fiscal officer in the Bureau of Alcohol, Tobacco and Firearms,  
Department of the Treasury, as to whether reimbursement of taxi fares  
is authorized for an employee traveling to her home after completing  
her regular tour of duty on an 11:30 a.m. to 8 p.m. shift at her  
permanent duty station.

It is indicated that this employee was required to work this  
particular shift by the nature of her work and the time difference  
existing between the West Coast and her place of employment in  
Washington, D. C., and that management officials had approved the  
amount of \$91.60 expended on such travel as being advantageous to the  
Government.

Since subject employee was performing duty at her permanent duty  
station, and the travel involved was not between places of business  
at her official station, but between her residence and headquarters,  
the provisions of paragraph 1-2.3e of the Federal Travel Regulations  
(FPMR 101-7, May 1973) are for application with regard to approval  
requirements for reimbursement of taxi fares.

Paragraph 1-2.3e provides as follows:

"1-2.3. Local transportation.

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"e. Between residence and office in cases of necessity. Reimbursement for the usual taxicab fares paid by an employee for travel between office and home may be authorized or approved incident to the conduct of official business at an employee's designated post of duty when the employee is dependent on public transportation for such travel incident to officially ordered work outside of regular working hours and when the travel is during hours of infrequently scheduled public transportation or darkness. Agencies are expected to establish stringent administrative controls at sufficiently high levels which ensure that reimbursements are authorized only when justifiable and when all circumstances set forth herein are met."

It is clear from the above regulation that the validity of administrative approval of reimbursement for taxicab fares paid incident to travel between an employee's office at his permanent station and his home is dependent upon compliance with the circumstances therein prescribed. In subject case, the first condition "when the employee is dependent on public transportation for such travel incident to officially ordered work outside of regular working hours" (emphasis added) was not satisfied, her travel not being incident to work performed outside of her regular working hours. Consequently, since reimbursement of taxi fares between an employee's office and home is authorized under this regulation only "when justified and when all circumstances set forth herein are met," there is no legal authority for administrative approval of such expense in the travel circumstances of subject employee, nor do we know of any other regulation or statute authorizing the reimbursement here claimed.

Accordingly, the employee's claim for reimbursement of taxi fares in the amount of \$91.60 for travel to her home after performing regular duty at her permanent station for the period from October 7, 1974, to November 7, 1974, was properly denied.

R.F. KELLER

Deputy Comptroller General  
of the United States